STATE OF IOWA

2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013

CITY OF KENSETT, IOWA

16209800500000 City Clerk PO Box 95 Kensett, IA 50448

CITY OF KENSETT, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS Item description Governmental Proprietary Total actual Budget (b) (d) (a) (c) **Revenues and Other Financing Sources** 69,116 69,116 67,551 Taxes levied on property 0 Less: Uncollected property taxes-levy year 69,116 69,116 67,551 **Net current property taxes** Delinquent property taxes 0 0 0 0 TIF revenues 21,171 21,171 18,400 Other city taxes 0 462 0 462 Licenses and permits 20 12,355 12,293 62 27,554 Use of money and property Intergovernmental 0 37,140 37,140 34,730 20,676 65,289 85,965 83,211 Charges for fees and service Special assessments 3,289 3,289 0 83,385 Miscellaneous 83,385 0 66,579 3,062 69,641 Other financing sources Total revenues and other sources 314,111 68,413 382,524 231,466 **Expenditures and Other Financing Uses** Public safety 44,164 44,164 7,163 60,659 0 60,659 Public works 45,457 0 Health and social services 0 0 0 62,644 Culture and recreation 62,644 49,092 0 0 0 Community and economic development 0 49,288 General government 49,288 66,527 0 Debt service 0 0 0 0 0 Capital projects **Total governmental activities** expenditures 216,755 216,755 168,239 Business type activities 0 64,379 64,379 63,227 **Total ALL expenditures** 216,755 231,466 64,379 281,134 Other financing uses, including transfers out 44,566 25,075 69,641 Total ALL expenditures/And other financing uses 261,321 89,454 350,775 231,466 Excess revenues and other sources over (Under) Expenditures/And other financing uses 52,790 31,749 -21,041 0 Beginning fund balance July 1, 2012 120,211 40,804 161,015 121,434 173,001 Ending fund balance June 30, 2013 19,763 192,764 121,434 Note - These balances do not include \$ 5,092 held in non-budgeted internal service funds; \$ held in Private Purpose Trust funds and \$ held in Pension Trust Funds; \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2013 Indebtedness at June 30, 2013 Amount - Omit cents Amount - Omit cents General obligation debt 0 Other long-term debt 52,602 Revenue debt 281,765 Short-term debt 7,505 TIF Revenue debt 0 General obligation debt limit 426,216 **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one X Date Published Date Posted 11-20-13 Printed name of city clerk Area Code Number Extension Telephone Lori J. McNally 641 845-2388 Date signed Signature of Mayor or other City official (Name and Title) PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR EN		CITY OF KEN	ISETT		Indicat	GAAP e by placing an X in			AAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	
	0 (1 4 TAYE)	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)		(i)	⊣
	Section A - TAXES	04.45	7 050			T T		T 00.440			1	⊣ /
	Taxes levied on property	61,157	7,959					69,116			69,116 2	_
3	Less: Uncollected property taxes - Levy year	04.45	7.050					0		T04	0 3	⊣ /
4	Net current property taxes	61,157	7,959		0	0		69,116		T01	69,116 4	⊣ /
5	Delinquent property taxes	04.457	7.050					0 110		T01	0 5	_
6	Total property tax	61,157	7,959		0	0	C	69,116		T04	69,116 6	_
7	TIF revenues				J			U		T01	0 7	
	Other city taxes				1	1		T 0		TAE	0 0	
8	Utility tax replacement excise taxes	_] 0		T15	0 8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0 9	_
10	Parimutuel wager tax	_						0		C30	0 10	
11	Gaming wager tax							0		C30	0 11	
12	Mobile home tax	_						0		T19	0 12	
13	Hotel/motel tax	04.474						04 474		T19	0 13	_
14	Other local option taxes TOTAL OTHER CITY TAXES	21,171	0	0	0			21,171		T09	21,171 14	
15		21,171	U	U	U	U	·	21,171	U	T00	21,171 15	
	Section B - LICENSES AND PERMITS	462						462		T29	462 16	
17	Section C - USE OF MONEY AND PROPERTY		1 07		1	1		1 070		1100	17	_
18	Interest	611	67					678	62	U20	740 18	_
19	Rents and royalties	11,615						11,615		U40	11,615 19	
20	Other miscellaneous use of money and property	_						0		U20	0 20	
21	TOTAL LIGE OF MONEY AND DEODEDTY	40.000	0.7			0		10.000			0 21	
22	TOTAL USE OF MONEY AND PROPERTY	12,226	67	0	0	U	C	12,293	62		12,355 22	
23											23	
24	Section D - INTERGOVERNMENTAL										24	
25											25	<u></u> ;⊥
	Federal grants and reimbursements				Ī	T		1 .1			26	
27	Federal grants							0		B89	0 27	
28	Community development block grants							0		B50	0 28	
29	Housing and urban development				-			0		B50	0 29	
30	Public assistance grants	<u> </u>						0		B79	0 30	
31	Payment in lieu of taxes				ļ	 		0		B30	0 31	
32	Total Fordand annual and asim-harmonic	+						0			0 32	
33	Total Federal grants and reimbursements	1 0	0	0	0	0	() 0	0		0 33	
34											34	
35											35	;⊥
36											36	
37											37	
37 38 39											38	
39											39	
40											40	<u>'</u>

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013	3 Continued		CITY OF KEN	ISETT			GAAP	x	NON-G	GAAP = CASH B	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	(g) and (h))	Line No.
11	Section D. INTERCOVERNMENTAL Continued	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	44
41	Section D - INTERGOVERNMENTAL - Continued											41 42
43	State shared revenues	1										43
44	Road use taxes	1	20,889	1				20,889		C46	20,889	
45				J				_0,000		0.0		45
46												46
47												47
48	Other state grants and reimbursements	1										48
49	State grants	712						712		C89	712	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	00
56								0			0	
57								0			0	Ų.
58								0			0	58
59	=							0			0	59
60	Total state	712	20,889	0	0	[0	0	21,601	0		21,601	
61		-										61
62	Local grants and reimbursements	44.000	\I	I	1		720	4E E20		1	4F F20	62
63 64	County contributions Library service	14,800)				739	15,539		D89	15,539	63 64
	Township contributions							0		D89	0	
65	Fire/EMT service							0		D89	0	
66 67	FILE/EIVIT SELVICE							0		D89	0	66 67
68								0		D09	0	
69								0			0	
70	Total local grants and reimbursements	14,800) 0	0	0	0	739	15,539	0		15,539	
	Total local granto and rombal contents	1 1,000				J	100	10,000			10,000	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	15,512	20,889	0	0	0	739	37,140	0		37,140	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	23,204		23,204	
74	Sewer							0	42,085	A8Ø	42,085	74
75	Electric							0		A92	0	
76	Gas							0		A93	0	, ,
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	20,650)					20,650		A81	20,650	
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30), 2013 Continued		CITY OF KEN	NSETT			GAAP	X	NON-C	SAAP = CASH B	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(5.)	(~)	(0)	(-)	1 (9)	(•)	(9/	()			81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Mowing	26						26			26	103
104 105	TOTAL CHARGES FOR SERVICE	20,676	0	0)	0	C	20,676	65,289		85,965	104 105
	Section F - SPECIAL ASSESSMENTS	3,289	1					3,289		U01	3,289	
		3,209						3,209		001	3,209	
	Section G - MISCELLANEOUS	40.050	I	I		T		40.050		Luco	40.050	107
108	Contributions	16,658						16,658		U99	16,658	108
109	Deposits and sales/fuel tax refunds	0.40						0		U99	0	109
110	Sale of property and merchandise	348						348		U11	348	
111	Fines	33						33		U30	33	
112	Internal service charges	8						8		NR	8	112
113	Other miscellaneous - Specify	00.000						0 000		_	00.000	113
114	Private Source Donations	38,208						38,208		 	38,208	
115	Reimbursements/Rebates/Dividends	2,627						2,627		_		
116	Casino \$	25,503				+		25,503		-	25,503	
117						+		0			0	117
118						+		0			0	118
119	TOTAL MICOSLI ANISCUS		-	-		+		0	=		J	119
120	TOTAL MISCELLANEOUS	83,385	<u> </u>	0	<u>'</u>	J 0		83,385	C	יו	83,385	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2	013 Continued		CITY OF KEN	ISETT			GAAP	х	NON-	GAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	217,878	28,915	0	(0	739	247,532	65,351		312,883	
122												122
	Section H - OTHER FINANCING SOURCES					1		ा त		ND	T	123
124 125	Proceeds of capital asset sales Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR NR	0	124
126	Proceeds of long-term debt (Excluding The Internal borrowing) Proceeds of anticipatory warrants or other short-term debt							0		A89	0	125
127	Regular transfers in and interfund loans	66,579						66,579	3,062		69,641	
128	Internal TIF loans and transfers in	00,010						0	0,002		0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	66,579	0	0	C	0	0	66,579	3,062		69,641	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	284,457	28,915	0	(0	739	314,111	68,413		382,524	
133			22.472		r	1	Γ	100.044		1	101015	133
	Beginning fund balance July 1, 2012	97,741	22,470					120,211	40,804		161,015	134
135	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	382,198	51,385	0	C	0	739	434,322	109,217		543,539	136
137 138												137 138
139												139
140												140
141												141
142												142
143												143
144												144
145 146												145 146
147												147
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152												152
153 154											<u> </u>	153 154
155												155
156												156
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL	0. 2012	CITY OF KEN	JSFTT		Г	GAAP	Ľ	ONON-C	BAAP = CASH E	BVSIS	
Tail II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL	TEAR ENDED JUNE 3	U, ZU I S	OF KEN	10L11			GAAF	Ľ	JINON-G	MAR = CASH E	DASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(-7	(-/	(-7	\-\\-\	1 (-7 1	()	1 (3/ 1				1
2	Police department/Crime prevention — Current operation	1,662						1,662		E62	1,662	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment	38,139						38,139		G89	38,139	9
10	Flood control — Current operation							O		E59	0	1
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	4,363						4,363		E24	4,363	13
14	Purchase of land and equipment	ŕ						0		G24	0	1
15	Construction							0		F24	0	15
	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	
25	Purchase of land and equipment							0		G32	0	
26	Construction							0		F32	0	
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29	· ·							0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	
34								0			0	34
35								0			0	35
36								0			0	
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	44,164	0	0	0	0	0	44,164			44,164	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued				ISETT			GAAP	X	NON-G	AAP = CASH B	ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(-7	. \ \ ' - /	1 \27	\-\'-\'	\-/	\/	1 (3/	\ /			41
42	Roads, bridges, sidewalks — Current operation		23,539					23,539		E44	23,539	42
43	Purchase of land and equipment		-,					0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		9,459					9,459		E44	9,459	48
49	Traffic control safety — Current operation		2,100					0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,570					6,570		E44	6,570	52
53	Purchase of land and equipment		<u> </u>					0		G44	0	53
	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	20,407	684					21,091		E81	21,091	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	TOTAL PUBLIC WORKS	20,407	40,252	0	0	0	0	60,659			60,659	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued				ISETT			GAAP		X NON-G	BAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES	\\-	(-)	(-7	(- / - / - / - / - / - / - / - / - / -	1 (-7 1	()	1 (9/ 1	()	<u> </u>		81
82	Welfare assistance — Current operation							I 0		E79	0	82
83	Purchase of land and equipment							0		G79	0	1 1
	City hospital — Current operation							0		E36	0	
85	Purchase of land and equipment							0		G36	0	
86	Construction							0		F36	0	
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104			•	•		•						104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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Inv	Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	DED JUNE 30, 2013	Continued	CITY OF KEN	NSETT			GAAP	[X NON-G	GAAP = CASH B	BASIS
121 Section D - CULTURE AND RECREATION 23,996 2,329 26,025 121 122 Internation of land and equipment 23,996 2,329 65,2 20,025 122 123 Purchase of land and equipment 0 652 0 123 124 Construction 0 652 0 123 124 125 Museum, Iband, Theater — Current operation 0 652 0 123 125 1		Item description		·	revenue				(Sum of cols. (a) through (f))			(Sum of col. (g))	
123 Purchase of land and equipment	121	Section D — CULTURE AND RECREATION	\ /	. ,		1 \ /	. \ / .		1 (5/ 1				121
123 Purchase of land and equipment	122	Library services — Current operation	23,996	2,329					26,325		E52	26,325	122
124 Construction			,	,					0			0	
128 Purchase of land and equipment 16,806 528 17,334 17,341 127 128 Purchase of land and equipment 16,806 528 17,334 127 128 Purchase of land and equipment 0 661 0 128 129 Construction 0 661 0 130 131 Purchase of land and equipment 0 661 0 131 132 Construction 0 661 0 131 132 Construction 0 6,355 133 Construction 0 603 0 134 12,130 135 Construction 0 603 128 12,130 135 135 Construction 0 603 128 12,130 135 135 Construction 0 0 62,644 138 Construction 0 0 0 62,644 139 Construction 0 0 62,644 139 Construction 0 0 62,644 139 Construction 0 0 0 62,644 139 Construction 0 0 0 0 0 0 0 0 0									0		F52	0	
127 Parks — Current operation 16,806 528 17,334 127 128 Purchase of land and equipment 0 661 0.128 129 130 Reveragion — Current operation 0 661 0.128 131 131 Purchase of land and equipment 0 661 0.131 132 Construction 0 661 0.131 132 Construction 0 661 0.131 133 134 135 Construction 0 661 0.131 134 135 Construction 0 661 0.131 134 135 Construction 0 6.355	125	Museum, band, theater — Current operation							0		E61	0	125
128 Purchase of land and equipment 16,806 528 17,334 127 128 Purchase of land and equipment 0 661 0 129 130 Reveration — Current operation 0 661 0 131 131 Purchase of land and equipment 0 661 0 131 132 Construction 0 661 0 131 133 Construction 0 661 0 131 134 Purchase of land and equipment 0 661 0 131 135 Community content, 200, marina, and auditorium 12,130 12,130 12,130 12,130 12,130 12,130 12,130 12,130 131 136 Community content, 200, marina, and auditorium 12,130 12,130 12,130 12,130 131 136 Community content 0 661 0 137 137 Purchase of land and equipment 0 661 0 137 138 Construction 0 661 0 137 139 TOTAL CULTURE AND RECREATION 59,787 2,857 0 0 0 0 0 62,644 140 Community beautification — Current operation 689 0 142 141 Community beautification — Current operation 689 0 142 142 Purchase of land and equipment 0 689 0 142 143 Economic development — Current operation 0 689 0 144 144 Purchase of land and equipment 0 689 0 144 145 Housing and urban renewal — Current operation 0 650 0 146 146 Purchase of land and equipment 0 689 0 144 147 Construction 0 650 0 146 148 Purchase of land and equipment 0 689 0 144 149 Purchase of land and equipment 0 689 0 145 149 Purchase of land and equipment 0 689 0 150 150 Construction 0 0 0 0 0 150 Construction 150 150 150 Construction 0 689 0 150 151 Purchase of land and equipment 0 689 0 150 152 Construction 0 0 0 0 0 0 154 TIF Rebates are expended out of the TIF Spacial	126	Purchase of land and equipment							0		G61	0	126
128 Construction	127		16,806	528					17,334		E61	17,334	127
130 Recreation — Current operation 0 GE1 0 130 131 Purchase of land and equipment 0 GE1 0 131 132 Construction 0 GE1 0 131 133 Centery — Current operation 0 GE3 0 132 134 Purchase of land and equipment 0 GE3 GE	128	Purchase of land and equipment							0		G61	0	128
131 Purchase of land and equipment 0 G61 0 131 132 Construction 0 G61 0 131 133 Cemetery — Current operation 6,355 6 6,355 134 Purchase of land and equipment 0 G03 6,355 135 Community center, zoo, marina, and auditorium 12,130 12,130 12,130 136 Other culture and recreation 500 600 601 137 Purchase of land and equipment 0 G61 0 137 138 Construction 0 0 0 0 0 139 TOTAL CULTURE AND RECREATION 59,787 2,857 0 0 0 0 0 0 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 141 155 143 143 141 Community beautification — Current operation 142 Purchase of land and equipment 0 G88 0 144 145 Housing and urban renewal — Current operation 0 G88 0 145 146 Housing and urban renewal — Current operation 0 G88 0 145 147 Construction 0 0 0 0 148 Purchase of land and equipment 0 G89 0 145 149 Purchase of land and equipment 0 G88 0 145 149 Purchase of land and equipment 0 G88 0 145 149 Purchase of land and equipment 0 G88 0 145 149 Purchase of land and equipment 0 G88 0 145 150 Other community and economic development — Current operation 0 G88 0 145 150 TIF Rebates are expended out of the TIF Special 156 156 TIF Rebates are expended out of the TIF Special 156 156 TIF Rebates are expended out of the TIF Special 156 157 TIF Rebates are expended out of the TIF Special 156 157 TIF Rebates are expended out of the TIF Special 156 158 TIF Rebates are expended out of the TIF Special 156 158 TIF Rebates are expended out of the TIF Special 156 158 TIF Rebates are expended out of the TIF Special 156 158 TIF Rebates are expended out of the TIF Special 156 158 TIF Rebates are expended out of the TIF Special 156 158 TIF Rebates are expended out of the TIF Special 156 158 TIF Re	129	Construction							0		F61	0	129
132 Construction 0 F61 0 132 133 133 134 Purchase of land and equipment 0 G635 134 135 136 137 137 137 138 138 138 138 139	130	Recreation — Current operation							0		E61	0	130
133 Cemetery — Current operation 6,355 603 6,355 134 134 135 12,130 134 12,130 135 12,130 136 13,130 134 12,130 136 13,130 134 12,130 136 13,130 134 12,130 136 13,130 134 13,130 136 13,130 134 13,130 137 138 13	131	Purchase of land and equipment							0		G61	0	131
134 Purchase of land and equipment 12,130 12,130 12,130 12,130 12,130 13,135	132	Construction							0		F61	0	132
135 Community center, zoo, marina, and auditorium 12,130 E61 12,130 135 136 137 Purchase of land and equipment 12,130 E61 12,130 135 136 137 Purchase of land and equipment 138 Construction 140 Section E - COMMUNITY AND ECONOMIC DEVELOPMENT 140 Section E - COMMUNITY AND ECONOMIC DEVELOPMENT 141 142 Purchase of land and equipment 142 Purchase of land and equipment 144 Purchase of land and equipment 144 Purchase of land and equipment 145 Purchase of land and equipment 146 Purchase of land and equipment 147 148 Purchase of land and equipment 149 Purchase of land and equipment 140 141 142 Purchase of land and equipment 144 145 Purchase of land and equipment 144 145 Purchase of land and equipment 145 Purchase of land and equipment 146 Purchase of land and equipment 147 148 Purchase of land and equipment 149 Purchase of land and equipment 140 14	133	Cemetery — Current operation	6,355						6,355		E03	6,355	133
136 Other culture and recreation 500	134	Purchase of land and equipment							0		G03	0	134
137 Purchase of land and equipment 0 0 661 0 137 138 Construction 0 0 0 0 0 0 0 0 0	135	Community center, zoo, marina, and auditorium	12,130						12,130		E61	12,130	135
138 Construction Construction	136	Other culture and recreation	500						500		E61	500	136
139 TOTAL CULTURE AND RECRATION 59,787 2,857 0 0 0 0 62,644 139 140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 141 141 Community beautification — Current operation 0 E89 0 141 142 Purchase of land and equipment 0 0 E89 0 142 143 Economic development — Current operation 0 E89 0 143 144 Purchase of land and equipment 0 0 0 0 0 145 Housing and urban renewal — Current operation 0 G89 0 144 145 Housing and urban renewal — Current operation 0 G89 0 146 147 Construction 0 G89 0 147 148 Planning and zoning — Current operation 0 E90 0 147 149 Purchase of land and equipment 0 E90 0 148 149 Purchase of land and equipment 0 E90 0 149 150 Other community and economic development — Current operation 0 G89 0 150 151 Purchase of land and equipment 0 0 0 0 0 152 Construction 0 G89 0 153 155 TIF Rebates are expended out of the TIF Special and the purchase of land and equipment 156 156 Enteres Sended within the Community and Economic Sender within the Comm	137	Purchase of land and equipment							0		G61	0	137
140 Section E — COMMUNITY AND ECONOMIC DEVELOPMENT 141 Community beautification — Current operation	138	Construction							0		F61	0	138
141 Community beautification — Current operation	139	TOTAL CULTURE AND RECREATION	59,787	2,857	0	0	0	C	62,644			62,644	139
142 Purchase of land and equipment 0 142 143 Economic development — Current operation 0 0 144 Purchase of land and equipment 0 0 145 Housing and urban renewal — Current operation 0 0 146 Purchase of land and equipment 0 0 147 Construction 0 0 0 148 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 0 150 Other community and economic development — Current operation 0 151 Purchase of land and equipment 0 0 152 Construction 0 0 0 0 153 TIF Rebates 0 0 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 0 0 0 0 0 156 Department and process of land and experiment 0 0 0 0 156 Department and process 0 0 0 0 0 156 Department and process 0 0 0 0 0 157 TIF Rebates are expended out of the TIF Special 0 0 0 0 0 0 0 0 0	140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
143 Economic development — Current operation 0 143 144 Purchase of land and equipment 0 0 689 0 144 145 Housing and urban renewal — Current operation 0 146 Purchase of land and equipment 0 147 Construction 0 147 Construction 0 148 Planning and zoning — Current operation 0 149 149 Purchase of land and equipment 0 149 14	141	Community beautification — Current operation							0			0	141
144 Purchase of land and equipment 0 144 145 Housing and urban renewal — Current operation 0 145 146 Purchase of land and equipment 0 0 145 146 Purchase of land and equipment 0 0 0 146 147 Construction 0 0 148 Planning and zoning — Current operation 0 0 148 Planning and zoning — Current operation 0 0 0 0 0 0 0 0 0	142	Purchase of land and equipment							0		G89	0	142
145 Housing and urban renewal — Current operation 0 145 146 Purchase of land and equipment 0 0 146 147 Construction 0 0 148 149 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 0 149 150 Other community and economic development — Current operation 0 151 Purchase of land and equipment 0 151 Purchase of land and equipment 0 151 152 153 TIF Rebates 0 0 0 0 0 0 0 0 0	143	Economic development — Current operation							0			0	143
146 Purchase of land and equipment 0 146 147 Construction 0 148 Planning and zoning — Current operation 0 149 Purchase of land and equipment 0 149 Purchase of land and equipment 0 150 0 151 Purchase of land and equipment 0 151 Purchase of land and equipment 0 152 Construction 0 153 TIF Rebates 0 151 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 0 0 0 0 0 0 0 0 0	144	Purchase of land and equipment							0		G89	0	144
147 Construction	145	Housing and urban renewal — Current operation							0		E50	0	145
148 Planning and zoning — Current operation 0 148 149 Purchase of land and equipment 0 149 150 Other community and economic development — Current operation 0 150 151 Purchase of land and equipment 0 151 152 Construction 0 0 0 0 0 0 0 0 0	146	Purchase of land and equipment							0			0	
149 Purchase of land and equipment 0 G29 0 149 150 Other community and economic development — Current operation 0 E89 0 150 151 Purchase of land and equipment 0 G89 0 151 152 Construction 0 F89 0 152 153 TIF Rebates 0 0 0 0 0 0 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 0 0 0 0 0 0 0 154 TIF Rebates are expended out of the TIF Special Propose Fund within the Community and Economic 155 TIF Rebates are expended out of the TIF Special 156 Propose Fund within the Community and Economic 157 TIF Rebates are expended out of the TIF Special 158 TIF Rebates are expended out of the TIF Special 159 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 158 TIF Rebates are expended out of the TIF Special 159 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 151 TIF Rebates are expended out of the TIF Special 152 TIF Rebates are expended out of the TIF Special 153 TIF Rebates are expended out of the TIF Special 154 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 156 TIF Rebates are expended out of the TIF Special 157 TIF Rebates are expended out of the TIF Special 158 TIF Rebates are expended out of the TIF Speci	147	Construction							0			0	147
150 Other community and economic development — Current operation 150 150 151 151 152 153 154 154 155 156 156 156 156 156 156 150 1	148	Planning and zoning — Current operation							0			0	148
151 Purchase of land and equipment G89 0 151 152 Construction F89 0 152 153 TIF Rebates TIF Rebates TIF Rebates are expended out of the TIF Special 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT D D D D D 155 TIF Rebates are expended out of the TIF Special 156 Percent Fund within the Community and Fernancie 157 TIF Rebates are expended out of the TIF Special 158 TIF Rebates are expended out of the TIF Special 159 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 151 TIF Rebates are expended out of the TIF Special 152 TIF Rebates are expended out of the TIF Special 153 TIF Rebates are expended out of the TIF Special 154 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 156 TIF Rebates are expended out of the TIF Special 157 TIF Rebates are expended out of the TIF Special 158 TIF Rebates are expended out of the TIF Special 155 TIF Rebates are expended out of the TIF Special 156 TIF Rebates are expended out of the TIF Special 157 TIF Rebates are expended out of the TIF Special 158 TIF Rebates are expended out of the TIF Special 159 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 150 TIF Rebates are expended out of the TIF Special 157 TIF Rebates are expended out of the TIF Speci	149	Purchase of land and equipment							0			0	149
152 Construction 0 152 153 TIF Rebates 0 153 154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 0 0 0 0 0 0 0 154 155 156 156 Powerup Eurol within the Community and Economic 156 156 156 156 156 156 157 158 15	150	Other community and economic development — Current operation							0			0	150
153 TIF Rebates		Purchase of land and equipment							0			0	151
154 TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT 0 0 0 0 0 0 154 155 156									0			0	152
TIF Rebates are expended out of the TIF Special 156 Procedure Fund, within the Community and Economic 156	153	TIF Rebates							0		E89	0	153
156 Poyonus Fund, within the Community and Economic	154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	C	0			0	154
156 Poyonus Fund, within the Community and Economic	155			TIE Dahatas s	ro ovpondod out of	the TIE Cassial		,					155
	156											Ī	156
Development program's activity "Other"	157	1										[157
158 158	158	1		Developin	ioni program o dom	, 00.101						[158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	NDED JUNE 30, 2013	3 Continued	CITY OF KEN	ISETT			GAAP	[2	NON-G	AAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT			\	\	, , ,			, ,		1.7	159
160	Mayor, council and city manager — Current operation	5,590	545					6,135		E29	6,135	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	15,227	1,197					16,424		E23	16,424	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	175						175		E25	175	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,545	131					7,676		E31	7,676	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	12,649						12,649		E89	12,649	171
172	Other general government — Current operation	5,727	502					6,229		E89	6,229	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	46,913	2,375	0	0	0	C	49,288			49,288	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	
182	TOTAL DEBT SERVICE	0	0	0	0	0	C	0			0	182
	Section H — REGULAR CAPITAL PROJECTS — Specify	-	_		-	- 1	-	_			0	
184	Speedy Speedy							I 0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	С	0			0	
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	С	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0) 0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	171,271	45,484	0	0	0		216,755			216,755	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	171,271	70,704	U	U	ı V		1 210,733			210,733	195
196	(Outil Of filles 40, 00, 100, 100, 104, 170, 102, 180)											196
190												190

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 20 ²	3 Continued	CITY OF KEN	ISETT			GAAP	X	NON-C	BAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h))	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES	(4)	(0)	(0)	(4)	(~)	\•/	1 (9/ 1	(,		(-)	197
	Water — Current operation								24,212	E91	24,212	
199	Purchase of land and equipment							_	,	G91	,	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								40,167	' E80	40,167	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	:NDED JUNE 30, 20	013 Continued	CITY OF KE	NSETT			GAAP	XNC	N-GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary Co	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.		```	`	1 \ /	. ,			1 / 1	, ,,	237
238	Other business type — Current operation								E	89 0	238
239	Purchase of land and equipment								G	89 0	239
240	Construction								F	89 0	2 10
241											241
242	Enterprise Debt Service									0	7 2 12
243	Enterprise Capital Projects									0	243
244	Enterprise TIF Capital Projects									0	
245	Internal service funds — Specify							_			245
246										C	
247								_		0	
248										0	248
249		_						_		0	249
250		_						_	0.4.0=0	0	200
251	TOTAL BUSINESS TYPE ACTIVITIES								64,379	64,379	
252								T T	ľ		252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	171,2	71 45,484	(0	0	0	216,755	64,379	281,134	253
	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT								N	IE .	254
255	Regular transfers out	3,0	62 41,504					44,566	25,075	69,641	255
256	Internal TIF loans/repayments and transfers out							0		C	256
257								0		0	257
258	TOTAL OTHER FINANCING USES	3,0	62 41,504	(0	0	0	44,566	25,075	69,641	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	174,3	33 86,988	(0	0	0	261,321	89,454	350,775	5 259
260											260
261	Ending fund balance June 30, 2013:										261
262	Governmental:										262
263	Nonspendable	5,0	92					5,092		5,092	2 263
264	Restricted		22,470					22,470		22,470	264
265	Committed	12,5	53					12,553		12,553	3 265
266	Assigned							0			266
267	Unassigned	157,7						157,741		157,741	
268	Total Governmental	175,3	86 22,470	(0	0	0	197,856		197,856	
	Proprietary								19,763	19,763	
270	Total ending fund balance June 30, 2013	207,8			0	0	739		19,763	192,764	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	382,1	98 51,385	(0	0	739	434,322	109,217	543,539	
272											272

Part III	Please report below	NTAL EXPENDITURES of expenditures made to nditures in part II. Enter	the State or to other I	CITY OF KENSETT ocal governments on	a reimbursement or co	ost sharing basis.		
	Purpose	Amount paid to other					Purpose	Amount paid
	Correction	local governments MØ5 \$ 0					Highways	to State L44 \$ 0
	Health Highways						All other	L89 \$ 0
	Transit subsidies	M94 0						
		M52 0 M62 0						
	Sewerage	M8Ø 0						
	SanitationAll other	M89 \$ \$ 0						
Part IV	SALARIES AND W. Report here the total	AGES al salaries and wages p	aid to all emplovees o	of vour aovernment be	efore deductions of soc	cial security.		
	retirement, etc. Incl	ude also salaries and w	ages paid to employe	es of any utility owne	ed and operated by you			
	as well as salaries a	and wages of municipal	employees charged	to construction projec	its.			
							Amount - Omit cent	3
	Total salaries ar	nd wages paid				ZØØ \$	57	,026
Part V	DEBT OUTSTAND	ING, ISSUED, AND RE	TIRED					
A. Long-term debt	Debt	Debt during the fi	scal year		Debt Outsta	nding JUNE 30, 2013		
	outstanding							Interest paid
Purpose	JULY 1, 2012	Issued	Retired	General obligation	TIF revenue	Revenue	Other	this year
Тагросо	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 288,149	29U	39U	49U	49U	49U 281,765	49U	I89 12,633
		29U	39U	49U	49U	49U		192
3. Electric utility	19U	29U	39U	49U	49U	49U		193
4. Gas utility	19U	2011						
5. Transit-bus	190	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage	19T	24T	34T		44T	44T		189
revenue	19U	29U	39U	49U	49U	49U	49U	189
8. TIF revenue								
Other-Specify 9. Infrastructure	19U 58,204	29U	39U	49U	49U	49U	49U 52,602	1,439
		29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.								
13.	19U	29U	39U	49U	49U	49U	49U	189
14	19U	29U	39U	49U	49U	49U	49U	189
Total long-term								
debt B. Short-term debt	346,353	0	0	0	0	281,765 Amount - Omit cen		14,072
		II V 4 0040		61V				
	Outstanding as of Jl	JLY 1, 2012		\$ 64V		4,3	19	
Part VI	Outstanding as of	JUNE 30, 2013 FOR GENERAL OBLI	GATION RONDS	\$		7,5 Amount - Omit cents		
	■ Valuation WEBSITE. 100% V	AL BY INDIVIDUAL LEVY AUTH	IORITY		0.50			
Part VII		ctual valuation Janua MENT ASSETS AS OF		\$	8,524	4,319	x .05 = \$	426,216
Tuno	of accet	Bond and	Bond construction	Amount - Omit cer Pension/retirem		Total	1	
Туре с	of asset	interest funds (a)	funds (b)	funds (c)	funds (d)	(e)		
Cash and invest cash on hand, Cl								
checking and sav	rings deposits,							
Federal securities securities, State	s, Federal agency and local							
government secu other securities.	rities, and all	W/Ø4	W/24		We4			
real property.	Exclude value OI	₩Ø1 \$	W31		W61		\dashv	
REMARKS		Ψ	Ψ		19	7,856 197 V98	7,856	
I SEIVI AIMO						1.00		